

## JOHN L. UTZ

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### Biographical Summary

#### Education

University of Illinois School of Law

J.D., May 1982

Honors: Order of the Coif

Graduated Magna Cum Laude

Notes Editor - Recent Decisions Section of the *Illinois Bar Journal*

University of Illinois

M.S. in Mathematics, August 1979

University of Missouri

A.B. in Mathematics, 1978

Honors: Graduated Magna Cum Laude with Honors in Mathematics

Phi Beta Kappa

Pi Mu Epsilon (Honorary Mathematics Society)

#### Area of Specialization

Employee Benefits and Executive Compensation Law, including all matters affecting pension, profit sharing, ESOP, 401(k), executive compensation, and health and welfare programs.

#### Recognition

American College of Employee Benefits Counsel

Fellow (elected 2002)

American College of Tax Counsel

Fellow (elected 2016)

Listed in *The Best Lawyers in America*, 1995 to present; 2017 Lawyer of the Year (Employee Benefits (ERISA) Law, Kansas City, Kansas)

Listed by *Super Lawyers*, 2006 to present; Top 100: 2016 Missouri & Kansas Super Lawyers

Listed in *Who's Who Legal (Pensions and Benefits)* 2017

Rated AV Preeminent™ by Martindale-Hubbell

#### Professional Activities

American Bar Association

Joint Committee on Employee Benefits  
Representative (2008 to 2011)  
Tax Section, Employee Benefits Committee  
Chair (2010-11)  
Vice Chair (2007-10)  
Subcommittee on Pension Legislation, Co-Chair (2004-07); Chair (1996-99)  
Subcommittee on Litigation, Co-Chair (2006-07)  
Task Force on Current IRS Revenue Rulings, Chair (1994-96)  
Subcommittee on Distributions, Member (1993-96)  
Labor and Employment Law Section, Employee Benefits Committee  
Subcommittee on Welfare Benefit Plans, Co-Chair (1994-99)  
Task Force on Multiple Employer Welfare Arrangements, Co-Chair (1994)  
Subcommittee on Reporting and Disclosure, Co-Chair (1991-93)  
Tort and Insurance Practice Section, Employee Benefits Committee  
Vice Chair (1996-98)

American College of Employee Benefits Counsel  
Board of Governors (2007-10)  
Assistant Treasurer (2007-08)

The Employee Benefits Institute of Kansas City, Inc.  
Steering Committee, Chair (1987); Member (1987-2006, 2012 to present)  
Board of Directors (1994-95)

IRS Advisory Council  
Internal Revenue Service Mid-States Key District Employee Plans/Exempt Organizations Council  
Chair (2000)  
Member (1997 to 2000)

Great Lakes TE/GE Council (Member, 2016 to present)

The John Marshall Law School Center for Tax Law & Employee Benefits  
Employee Benefits Advisory Board (2011 to present)

Kansas City Metropolitan Bar Association  
Employee Benefits Committee, Chair (1992)

Missouri Bar Association  
Agricultural Law Committee (former member), Chair (1992 and 1993)

Missouri Chamber of Commerce  
Board of Directors (former member)

National Association of Stock Plan Professionals  
Board of Directors, Kansas City Chapter (2001 to 2006)

SouthWest Benefits Association  
Board of Directors (1998 to 2002)

### **Adjunct Professor**

The University of Kansas School of Law, Fall 1996.

### **Editorial Boards**

ERISA Litigation Reporter (Thomson Reuters)  
Editor (with Shannon M. Barrett, Gregory F. Jacob, and Meaghan Vergow)

Lexis Practice Advisor Board  
Board Member (2017 to present)

Employee Benefits Law (Annual Supplements) (BNA Books)  
Board of Senior Editors (2000-2010)

Journal of Deferred Compensation  
Editorial Advisory Board

Journal of Pension Planning & Compliance  
Editorial Advisory Board

ERISA and Benefits Law Journal  
Board of Editors (former member)

Pension Plan Administrator  
Editorial Board Advisors (former member)

## **Publications**

### **Portfolios:**

Tax Management Portfolio, 383-4th T.M., Nonstatutory Stock Options

Tax Management Portfolio, 384-4th T.M., Restricted Property-Section 83

### **Books:**

Executive Compensation (BNA Books 2002, ed. Tauber and Levy)  
Chapter Author (Executive Compensation Litigation)

Employee Benefits Law (ABA Section of Labor and Employment Law publication, BNA Books)  
Senior Editor (2000-2010) and Contributing Author

The Taxpayer Relief Act of 1997 (ABA and ALI-ABA Publication)  
Co-Reporter

Missouri Farm Law (MoBar 2d ed. 1993)  
Editor

### **Articles:**

“#MeToo: Sexual Harassment and Executive Compensation,” Vol 44, No. 4, Journal of Pension Planning & Compliance 1, (Winter 2019).

“Addressing Workplace Misconduct with Exec Compensation,” Law360 (Nov. 2018).

“Expert Interview: Sexual Harassment and Executive Compensation,” LexisNexis, October 31, 2018.

“Privacy Risks for Retirement and Other Non-Health Benefits Plans,” Lexis Practice Advisor Practice Note (2018).

“ERISA Fiduciary Update,” Vol. 44, No. 1, Journal of Pension Planning & Compliance 17 (Spring 2018).

“Benefit Appeals: The Perils of Hiding the Expert -- *White v. Life Ins. Co. of N. Am.*,” Vol. 26, Issue 3, ERISA Litigation Reporter 9 (2018).

“Is There a Public Policy Exception to ERISA Preemption?: *Laborers’ Pension Fund v. Miscovic*,” Vol. 26, Issue 2, ERISA Litigation Reporter 11 (2018).

“Beneficiary Dustup: *Sun Life Assurance Co. v. Jackson*,” Vol. 26, Issue 1, ERISA Litigation Reporter 13 (2018).

“Age Discrimination and Employee Benefit Plans: The ‘But For’ Requirement,” Vol. 25, Issue 4, ERISA Litigation Reporter 1 (2017).

“Pay Me, Please: In-Network Healthcare Providers’ Entanglement with Insurers (*DB Healthcare, LLC v. Blue Cross Blue Shield of Arizona, Inc.*),” Vol. 25, Issue 3, ERISA Litigation Reporter 16 (2017).

“Recent Employer Stock and Other Fiduciary Litigation,” Vol. 42, No. 4, Journal of Pension Planning & Compliance 8 (Winter 2017).

“Using the New IRS Remedial Amendment Period Rules,” Vol. 43, No. 3, Journal of Pension Planning & Compliance 28 (Fall 2017).

“Using the New IRS Remedial Amendment Period Rules,” The Practical Tax Lawyer (Fall 2017).

Preemption Made (Too) Easy: *Pharmaceutical Care Management Ass’n v. Gerhart*,” Vol. 25, Issue 2, ERISA Litigation Reporter 6 (2017).

“Does a CBA Have an Afterlife?: Union Decertification and Multiemployer Plan Contributions,” Vol. 25, Issue 1, ERISA Litigation Reporter 9 (2017).

“Meddling and the Constitution: *Lee v. Verizon Communications, Inc.*,” Vol. 24, Issue 4, ERISA Litigation Reporter 9 (2016).

“Dust Off Your Dead Files: *Estate of Barton v. ADT Sec. Servs. Pension Plan*,” Vol. 24, Issue 3, ERISA Litigation Reporter 11 (2016).

“What is a ‘Gig’?: Benefits for Unexpected Employees,” The Practical Lawyer 19, June 2016.

“Internal Trustees of ESOPs,” Vol. 22, No. 1, Journal of Deferred Compensation 21, Fall 2016.

“Fiduciary Tune-Up,” Vol. 21, No. 4, Journal of Deferred Compensation 24, Summer 2016.

“Internal Trustees of ESOPs,” Vol. 42, No. 2, Journal of Pension Planning & Compliance 26, Summer 2016.

“The Preemption Barometer: Strong, At Least Today: *Gobeille v. Liberty Mutual Insurance Co.*,” Vol. 24, Issue 2, ERISA Litigation Reporter 5 (2016).

“Settling Disputes with the Department of Labor,” Vol. 21, No. 3, Journal of Deferred Compensation 19, Spring 2016.

“Employee Stock Ownership Plans: Legal and Regulatory Update,” Vol. 42, No. 1, Journal of Pension Planning & Compliance 16, Spring 2016.

“Trusts, Unfunded Plans, and Self-Doubt: *Barboza v. California Ass’n of Prof’l Firefighters*,” Vol. 24, Issue 1, ERISA Litigation Reporter 5 (2016).

“Ethical Considerations for Employee Benefits Attorneys,” Vol. 21, No. 2, Journal of Deferred Compensation 1, Winter 2016.

“*Cottillion v. United Refining Co.*: Plan Interpretation as Plan Amendment,” Vol. 23, Issue 4, ERISA Litigation Reporter 1 (2015).

“401(k) Rollovers: Becoming Your Own Boss the Wrong Way,” Vol. 23, Issue 3, ERISA Litigation Reporter 9 (2015).

“Network Viability and the Emboldened Out-of-Network Provider,” Vol. 23, Issue 2, ERISA Litigation Reporter 11 (2015).

“*Amara Redux*: Reformation Déjà Vu,” Vol. 23, Issue 1, ERISA Litigation Reporter 6 (2015).

“Would Have, Could Have: Is ‘Objective Prudence’ Dead?,” Vol. 22, Issue 4, ERISA Litigation Reporter 1 (2014).

“Beneficiary Designations: Life for the Substantial Compliance Doctrine Post-*Kennedy*?,” Vol. 22, Issue 3, ERISA Litigation Reporter 11 (2014).

“Investment Advisor Not Fiduciary When Paid by Broker-Dealer,” Vol. 22, Issue 2, ERISA Litigation Reporter 6 (2014).

“Do Prohibited Transactions Spoil the Bankruptcy Exemption?,” Vol. 22, Issue 1, ERISA Litigation Reporter 12 (2014).

“Obamacare’s Broken Hip: A Balm for Employers?,” Ingram’s, December 2013, p. 75.

“Remedies for a Bad 204(h) Notice: *Jensen v. Solvay Chemicals, Inc.* Redux,” Vol. 21, Issue 4, ERISA Litigation Reporter 11 (2013).

“State Law Takes Center Stage: *Windsor* and the Unconstitutionality of DOMA,” Vol. 21, Issue 3, ERISA Litigation Reporter 4 (2013).

“Addict’s Risk of Relapse as Disability,” Vol. 21, Issue 2, ERISA Litigation Reporter 6 (2013).

“Fraudulent Retirement Distributions: The Importance of Following Procedure,” Vol. 21, Issue 1, ERISA Litigation Reporter 18 (2013).

“Overpayment Quicksand,” Vol. 21, Issue 1, ERISA Litigation Reporter 6 (2013).

“Leaves of Absence: Employee Benefits Considerations: Part II,” Vol. 38, No. 4, Journal of Pension Planning & Compliance 1, Winter 2013.

“QDIAs and the Ersatz Failure to Elect,” Vol. 20, Issue 4, ERISA Litigation Reporter 20 (2012).

“Wellness and the ADA,” Vol. 20, Issue 4, ERISA Litigation Reporter 9 (2012).

“The Wrong Man for the Job,” Vol. 20, No. 5, The NASPP Advisor, November-December 2012.

“Leaves of Absence: Employee Benefits Considerations: Part I,” Vol. 38, No. 3, Journal of Pension Planning & Compliance 1, Fall 2012.

“Defending Directors’ Stock Grants,” Vol. 20, No. 4, The NASPP Advisor, September-October 2012.

“Pension Offsets and the Anti-Cutback Rule,” Vol. 20, Issue 3, ERISA Litigation Reporter 19 (2012).

“The Supreme Court and Health Reform: Congress’ Powerful Taxing Authority,” Vol. 20, Issue 3, ERISA Litigation Reporter 4 (2012).

“Option Agreement Trumps Employment Agreement,” Vol. 20, No. 3, The NASPP Advisor, May-June 2012.

“Options Expiring During Blackout,” Vol. 20, No. 2, The NASPP Advisor, March-April 2012.

“Disclosure Debacle: \$240,000 Wasted,” Vol. 20, Issue 2, ERISA Litigation Reporter 13 (2012).

“Medicare Entitlement (An Offer You Can’t Refuse),” Vol. 20, Issue 2, ERISA Litigation Reporter 4 (2012).

“Disappearing Options: Issuer Absorbed Into Parent,” Vol. 20, No. 1, The NASPP Advisor, January-February 2012.

“Spousal Consent: Close Enough for Horseshoes,” Vol. 20, Issue 1, ERISA Litigation Reporter 20 (2012).

“Safe and Sorry?: Investments and Fiduciary Liability,” Vol. 20, Issue 1, ERISA Litigation Reporter 12 (2012).

“Good Reason After Change-in-Control Agreement, But Before Closing,” Vol. 19, No. 5, The NASPP Advisor, November-December 2011.

“Noncompete as Condition for Option Exercise in Texas,” Vol. 19, No. 4, The NASPP Advisor, September-October 2011.

“Need Cash Now? Try a Short Duration Divorce,” Vol. 19, Issue 4, ERISA Litigation Reporter 17 (2011).

“Employee Agreements as Plans: Breaching the Walls of *Fort Halifax?*,” Vol. 19, Issue 4, ERISA Litigation Reporter 12 (2011).

“*CIGNA Corp. v. Amara*: A Remedies Revolution?” Vol. 19, Issue 3, ERISA Litigation Reporter 4 (2011).

“Modifying Options After Exercise: Good Faith Required,” Vol. 19, No. 3, The NASPP Advisor, May-June 2011.

“Form is Substance: Top Hat Plans and the Sale of a Business,” Vol. 19, Issue 2, ERISA Litigation Reporter 18 (2011).

“Yard-Man Stasis,” Vol. 19, Issue 2, ERISA Litigation Reporter 1 (2011).

“The Perils of 204(h) Notices: *Jensen v. Solvay Chemicals, Inc.*,” Vol. 19, Issue 1, ERISA Litigation Reporter 4 (2011).

“Valuing Cash-Settled RSUs: Section 409A Fun,” Vol. 19, Issue 1, ERISA Litigation Reporter 17 (2011).

“Cash-Settled RSUs: Section 409A Leads to Valuation Disagreement,” Vol. 19, No. 1, The NASPP Advisor, January-February 2011.

“Discovering Conflicts,” Vol. 18, Issue 4, ERISA Litigation Reporter 1 (2010).

“Attorney-Client Privilege and ‘Functional Employees,’” Vol. 18, Issue 4, ERISA Litigation Reporter 5 (2010).

“Retirement Plan Status Affecting Options: No ERISA Claim,” Vol. 18, No. 5, The NASPP Advisor, November-December 2010.

“‘MATD:’ A Lesson Learned the Hard Way,” Vol. 18, Issue 3, ERISA Litigation Reporter 18 (2010).

“Option Vesting on Change-in-Control: Timely Constructive Termination Notice,” Vol. 18, No. 4, The NASPP Advisor, July-August 2010.

“LTD Under Surveillance: *Glenn* in Its Finest Raiment,” Vol. 18, Issue 2, ERISA Litigation Reporter 4 (2010).

“Stock Options: Project Delay Results in Vesting, to Company’s Chagrin,” Vol. 18, No. 2, The NASPP Advisor, March-April 2010.

“Disabling a Disability Pension,” Vol. 18, Issue 1, ERISA Litigation Reporter 22 (2010).

“The Power of the Written Word,” Vol. 17, Issue 6, ERISA Litigation Reporter 1, December 2009.

“‘Illegal Act’ Exclusions: Causality as the Sixth Circuit’s Sword of Justice,” Vol. 17, Issue 6, ERISA Litigation Reporter 4, December 2009.

“Pending Divorce Does Not Prevent SERP Payout Without Spousal Consent,” Vol. 17, No. 5, The NASPP Advisor, November-December 2009.

“Correcting Scrivener’s Errors in the Fourth Circuit? Forget About It!” Vol. 17, Issue 5, ERISA Litigation Reporter 6, October/November 2009.

“Cash Balance Dentistry: Extracting the Teeth from the Whipsaw Calculation,” Vol. 17, Issue 4, ERISA Litigation Reporter 4, August/September 2009.

“What Does It Mean to Retire?” Vol. 17, No. 4, The NASPP Advisor, September-October 2009.

“Benefit Appeals – Can’t We All Just Follow the Rules?” Vol. 17, Issue 3, ERISA Litigation Reporter 14, June/July 2009.

“In the Shadow of *Glenn*,” Vol. 17, Issue 3, ERISA Litigation Reporter 1, June/July 2009.

“Getting Board Approval: A Lesson by PowerPoint,” Vol. 17, No. 3, The NASPP Advisor, May-June 2009.

“Independent Contractor Guidance: The Seventh Circuit Standard,” Vol. 17, Issue 2, ERISA Litigation Reporter 16, April/May 2009.

“Covenants Not to Sue: Making Executives Gamble,” Vol. 17, No. 2, The NASPP Advisor, March-April 2009.

“Voluntary Employees’ Beneficiary Associations (“VEBAs”): Part II,” Vol. 14, No. 3, Journal of Deferred Compensation 1, Spring 2009.

“‘Contractual Limitations’ and Benefit Plans,” Vol. 17, Issue 1, ERISA Litigation Reporter 13, February/March 2009.

“Disloyalty Causes Loss of SERP Benefits,” Vol. 17, No. 1, The NASPP Advisor, January-February 2009.

“Voluntary Employees’ Beneficiary Associations (“VEBAs”): Part I,” Vol. 14, No. 2, Journal of Deferred Compensation 1, Winter 2009.

“Backdated Options: The Tag-Along Qualified Plan Claims,” Vol. 16, No. 5, The NASPP Advisor, November-December 2008.

“Section 403(b) Tax-Sheltered Annuities,” Vol. 14, No. 1, Journal of Deferred Compensation 1, Fall 2008.

“No Severance Pay for Constructive Termination,” Vol. 16, No. 4, The NASPP Advisor, September-October 2008.

“Auditor’s Letters: Special Considerations for Employee Benefits Counsel,” Vol. 21, No. 2, Benefits Law Journal 14, Summer 2008.

“Top-Hat Plan: Oral Promise May Be Enforceable,” Vol. 16, No. 3, The NASPP Advisor, May-June 2008.

“Top-Hat Plans: Appeals Court Rejects Department of Labor Standard,” Vol. 16, No. 2, The NASPP Advisor, March-April 2008.

“SOX Section 304 Clawbacks for Backdated Options,” Vol. 16, No. 1, The NASPP Advisor, January-February 2008.

“SERP Compensation Definition: Counting Severance Pay,” Vol. 15, No. 5, The NASPP Advisor, November-December 2007.

“Executive Misconduct: Recovering Amounts from Beneficiary Following Death,” Vol. 15, No. 4, The NASPP Advisor, September-October 2007.

“Stock Option Backdating and Spring-Loading: Ominous Signs for Directors,” Vol. 15, No. 3, The NASPP Advisor, May-June 2007.

“Executive Compensation Litigation,” Vol. 12, No. 3, Journal of Deferred Compensation 1, Spring 2007.

“Executive Compensation and Bankruptcy: Retention Payment Rules,” Vol. 15, No. 2, The NASPP Advisor, March-April 2007.

“Employment Discrimination: Selected Employee Benefit Issues,” Vol. 12, No. 2, Journal of Deferred Compensation 4, Winter 2007.

“Ethical Considerations in ERISA Litigation,” Vol. 32, No. 4, Journal of Pension Planning & Compliance 1, Winter 2007.

“Family and Medical Leave Act: The Employee Benefits Implications,” Vol. 32, No. 4, Journal of Pension Planning & Compliance 1, Winter 2007.

“Stock Options: Blackout Necessary Under Securities Law,” Vol. 15, No. 1, The NASPP Advisor, January-February 2007.

“Implied Right to Reduce Deferred Compensation for Bad Behavior,” Vol. 14, No. 5, The NASPP Advisor, November-December 2006.

“Representations, Warranties, and Covenants Relating to Employee Benefit Plans,” Vol. 32, No. 3, Journal of Pension Planning & Compliance 1, Fall 2006.

“Health Reimbursement Arrangements,” Vol. 32, No. 3, Journal of Pension Planning & Compliance 12, Fall 2006.

“Health Savings Accounts,” Vol. 32, No. 3, Journal of Pension Planning & Compliance 38, Fall 2006.

“Forfeiture of Nonqualified Benefits for Violating Noncompete: Burden of Proof,” Vol. 14, No. 4, The NASPP Advisor, September-October 2006.

“Stock Options: The Power of the Plan Document,” Vol. 14, No. 3, The NASPP Advisor, May-June 2006.

“Termination Without Cause?: Written Notice Requirement Saves Employer Severance Pay,” Vol. 14, No. 2, The NASPP Advisor, March-April 2006.

“Changing Stock Plan Administrators: Handling the Transition,” Vol. 14, No. 1, The NASPP Advisor, January-February 2006.

“Review Your ‘Shadow’ 401(k) Plans before 2006,” Vol. 12, No. 12, 401(k) Advisor, December 2005.

“Option Exercise Following Termination of Employment: Employment Agreement which Conflicts with Option Agreement,” Vol. 13, No. 6, The NASPP Advisor, November-December 2005.

“Arbitration of Executive Disputes: Benefit Eligibility,” Vol. 13, No. 5, The NASPP Advisor, September-October 2005.

“Disclosure of Executive Misconduct: Defamation and Contract Claims,” Vol. 13, No. 4, The NASPP Advisor, May-June 2005.

“Nonqualified Plan Disputes: The Importance of Process, Precedent and Intent,” Vol. 13, No. 3, The Stock Plan Advisor, March-April 2005.

“CEOs Beware: Don’t Overreach in Comp Negotiations,” Vol. 13, No. 1, The Stock Plan Advisor, January 2005.

“Tell the Truth!” The Stock Plan Advisor, Vol. 12, No. 5, The Stock Plan Advisor, November-December 2004.

“Mouse-Proofing Noncompetes in Option Agreements,” Vol. 12, No. 4, The Stock Plan Advisor, September-October 2004.

“A Note About the HIPAA Privacy Rules’ Application to Multiple Employer Plans,” Tax Management Insights & Commentary (Web Publication), October 2003.

“Covenants Not to Compete,” Vol. 7, No. 4, Journal of Deferred Compensation 1, Summer 2002.

“Executive Compensation and Severance Pay Litigation (Part II),” Vol. 6, No. 4, Journal of Deferred Compensation 57, Summer 2001.

“Executive Compensation and Severance Pay Litigation (Part I),” Vol. 6, No. 3, Journal of Deferred Compensation 14, Spring 2001.

“Employee Benefits in Mergers and Acquisitions (Part II),” Vol. 26, No. 1, Journal of Pension Planning & Compliance 51, Spring 2000.

“Employee Stock Ownership Plans (Part II),” Vol. 25, No. 4, Journal of Pension Planning & Compliance 1, Winter 2000.

“Employee Benefits in Mergers and Acquisitions (Part I),” Vol. 25, No. 4, Journal of Pension Planning & Compliance 63, Winter 2000.

“Employee Stock Ownership Plans (Part I),” Vol. 25, No. 3, Journal of Pension Planning & Compliance 1, Fall 1999.

“Criminal Law and Employee Benefit Plans: Is There Cause for Worry,” Vol. 4, No. 4, Journal of Deferred Compensation 39, Summer 1999.

“Shrinking the Workforce: Window and Severance Programs,” Vol. 3, No. 4, Journal of Deferred Compensation 20, Summer 1998.

“Reasonable Compensation: When Is There an Issue?,” 11 Benefits Law Journal 57, Spring 1998.

“Family Disputes: When Not to Follow A Plan’s Terms!,” 5 ERISA & Benefits Law Journal 171, 1998.

“Reporting USERRA ‘Makeup’ Contributions” 5 Pension Plan Administrator 7, July, 1998.

“Split-dollar Life Insurance: Is it Still Viable?,” 4 ERISA and Benefits Law Journal 227, 1996.

“State Taxation of Former Residents’ Pensions,” 3 Pension Plan Administrator 7, November 1996.

“Pension Administrators and the Unauthorized Practice of Law,” 2 Pension Plan Administrator 7, May 1995 (Part I), and 2 Pension Plan Administrator 7, June 1995 (Part II)

“Window Programs — Through the Looking Glass,” 7 The Corporate Analyst 111, May 1995. Also published at 24 Employee Benefits Counselor 10, 1995 (Part I), and 25 Employee Benefits Counselor 11, 1995 (Part II).

“ERISA Preemption of State Law,” 15 Journal of Pension Planning & Compliance 103, 1989.

“Employers and Long Term Health Care Insurance: What to Buy, Where to Get It and How to Fund It,” 13 Employee Benefits Journal 13, 1988.

“The Advance of Paternalism: New Distribution and Coverage Rules for Qualified Plans Under the TRA,” 15 Tax Management Compensation Planning Journal 241, 1987.



Co-Author (with Brian W. Berglund and Andrew W. Stumpff):

“State Taxation of Pension Income Act of 1995” 4 ERISA and Benefits Law Journal 147, 1996.

Co-Author (with William C. Martucci):

“Unlawful Interference with Protected Rights Under ERISA,” 2 The Labor Lawyer 251, 1986. (Also Published at 42 Journal of the Missouri Bar 177, 1986.)

“The Labor Dispute Exception Under MPPAA,” 10 Employee Relations Law Journal 635, 1985.

“Special Construction Industry Provisions Under the Multiemployer Pension Plan Amendments Act,” 35 Labor Law Journal 281, 1984.

### **Lecturer**

“Impact of #MeToo on Executive Compensation – Clawbacks and More,” American Bar Association Joint Fall CLE Meeting (Sections of Taxation and Real Property Trusts & State Law, Trust & State Division) (Atlanta 2018) (Co-presentation with Renata Ferrari).

“Wellness Programs: How to Stay Out of the Legal Soup When the Rules are in Flux,” CEBS Kansas City Chapter, Advanced Welfare Benefit Plans Course (Kansas City, MO 2018).

“#MeToo: Sexual Harassment and Executive Compensation,” American Law Institute, Executive Compensation 2018: Strategy, Design, and Implementation (New York City, NY 2018).

“Retirement Plan Administration: Common and Emerging Plan Administration Concerns,” PensionFocus (Branson, MO 2018).

“Privacy Risks Beyond HIPAA: Retirement and Other Non-Health Benefit Plans,” 2018 Joint TE/GE Council Employee Plans & Exempt Organizations Annual Meeting (Baltimore, MD 2018)

“Determination Letters: Now What?,” ASPPA, 2017 Regional Conference (Cincinnati, OH 2017) (Co-presentation with Richard Hochman).

“ERISA Fiduciary Update,” SouthWest Benefits Association, 28<sup>th</sup> Annual Benefits Compliance Conference (Dallas, TX 2017).

“Proposed Changes to AICPA Plan Auditing Standards,” Employee Benefits Institute Workshop, Retirement Plan Questions? Ask the Experts! (Kansas City, MO 2017).

“Prohibited Transactions and the Conflict of Interest Rules,” American Institute of Certified Public Accountants (“AICPA”), Employee Benefit Plans Conference (Nashville, TN 2017) (Co-presentation with Karen Field).

“Interactive Case Study in Employee Benefit Plan Fraud,” American Institute of Certified Public Accountants (“AICPA”), Employee Benefit Plans Conference (Nashville, TN 2017)(Co-presentation with Daryl G. Krause).

“Using the New IRS Remedial Amendment Period Rules,” Great Lakes TE/GE Council (Chicago, 2017).

“Coping with New IRS Plan Amendment Deadlines and the (Un)availability of Determination Letters,” Louisville Employee Benefits Council (Louisville, KY 2017).

“Using the New IRS Remedial Amendment Period Rules,” American Law Institute, The Year in Employee Benefits (Washington, D.C. 2017).

“Lessons from Litigation: Protecting Your Plan and Your Fiduciaries,” Employers Health Coalition, Inc., The Employer Health & Welfare Administration Workshop (Columbus, OH 2016).

“Ethical Considerations for Employee Benefits Attorneys,” Great Lakes TE/GE Council (Chicago 2016).

“What is a ‘Gig’?: Benefits for Unexpected Employees,” American Law Institute, The Year in Employee Benefits (San Francisco 2016).

“Ethical Considerations for Employee Benefits Attorneys,” American Law Institute, The Year in Employee Benefits (San Francisco 2016).

“ERISA Fiduciary Compliance Update,” SouthWest Benefits Association, 2016 Plan Administrator Skills Workshop (Oklahoma City and Dallas 2016).

“Ask the ERISA Expert,” Kansas City Chapter of the International Society of Certified Employee Benefit Specialists, (Kansas City 2016) (panel).

“Internal Trustees of ESOPs,” Heart of America Chapter of the ESOP Association, 16<sup>th</sup> Annual Fall Conference (Overland Park 2015).

“Who, How and Why to Monitor Your Vendor,” PensionFocus (2015) (Branson, MO 2015).

“Fiduciary Tune-Up: Best Practices in Light of Recent Court Cases and Government Actions,” PensionFocus (2015) (Branson, MO 2015).

“Ethics for the Employee Benefits Practitioner,” Employee Benefits Institute Workshop (Kansas City 2015).

“Common Prohibited Transactions: What They Are and How to Avoid Them,” American Institute of Certified Public Accounts (“AICPA”), Employee Benefit Plans Conference (Washington, DC 2015).

“Fiduciary Responsibilities and Best Practices in Plan Governance,” American Institute of Certified Public Accounts (“AICPA”), Employee Benefit Plans Conference (Washington, DC 2015).

“Settling Disputes with the Department of Labor,” ALI, The Year in Employee Benefits (Washington, DC and San Francisco 2015).

“Retirement Plan Governance: Best Practices in Light of Recent Court Cases & Government Actions,” Kansas City Chapter of the International Society of Certified Employee Benefit Specialists (Kansas City 2015).

“Wellness Programs Under Attack: Is Yours Legal?”, Association of Corporate Counsel Mid-America Chapter (Lenexa, KS 2015).

“Fiduciary Tune-Up,” SouthWest Benefits Association, 25<sup>th</sup> Annual Benefits Compliance Conference (Dallas 2014).

“Enforcement of ERISA Rights and Responsibilities,” Pension Rights Center-Sponsored Program (Washington, DC 2014).

“There’s More to Health Care Reform Than the Affordable Care Act: How HIPAA, Health Care Reform and Health Care Benefits Changes Are Affecting Your Clients,” The Missouri Bar/Missouri Judicial Conference 2014 Annual Meeting (panel) (Kansas City 2014).

“Employee Stock Ownership Plans: Legal and Regulatory Update,” ESOP Association, Heart of America Chapter (Kansas City 2014).

“Fee Disclosures and ERISA Spending Accounts,” American Institute of Certified Public Accountants (“AICPA”) Employee Benefit Plans Conference (Las Vegas 2014).

“Who is a Fiduciary?,” American Institute of Certified Public Accountants (“AICPA”) Employee Benefit Plans Conference (Las Vegas 2014).

“Same-Sex Marriage and Qualified Retirement Plans,” ABA Section of Taxation, Subcommittees on Distributions and Defined Benefit Plans (Washington, DC 2014).

“ERISA’s Fiduciary Rules: Nuts and Bolts, and a Few Best Practices,” Kansas City Chapter of the International Society of Certified Employee Benefit Specialists, Fundamentals of Employer-Sponsored Retirement Plans (Kansas City 2014).

“Same-Sex Marriage and Qualified Retirement Plans,” ABA Joint Fall CLE Meeting (Sections of Taxation and Real Property, Probate and Trust Law), Subcommittees on Distributions and Defined Benefit Plans (San Francisco 2013) (Co-presentation with Katherine Utz Hunter).

“Fixing Common Qualified Retirement Plan Mistakes,” Kansas City Chapter of the International Society of Certified Employee Benefit Specialists, Fundamentals of Employer-Sponsored Retirement Plans (Kansas City, 2013).

“DOMA Fallout,” ASPPA, Great Lakes Benefits Conference (Chicago 2013).

“Employee Benefits in Mergers and Acquisitions,” ASPPA, Great Lakes Benefits Conference (Chicago 2013).

“Reducing Risks with Fiduciary Training,” PensionFocus 2013 (Branson, MO 2013).

“Lessons from Litigation,” PensionFocus 2013 (Branson, MO 2013).

“Best Practices for Fiduciary Committees,” Employee Benefits Institute Workshop (Kansas City 2013).

“Executive Compensation Litigation,” ABA Joint Committee on Employee Benefits, Annual Advanced Course of Study: Executive Compensation (New York 2012).

“Ethics: Inadvertent Breach of Attorney-Client Privilege when Working with Plan Administrators, Actuaries, and Others,” ALI, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (Washington, DC 2012).

“Tax Considerations in Negotiating and Drafting Employment Agreements,” 47<sup>th</sup> Annual Southern Federal Tax Institute (Atlanta 2012).

“What the Non-Specialist Needs to Know: Health Care Reform after the Supreme Court Decision,” ALI, Teleconference (2012).

“Employee Benefit Developments,” ALI-ABA, Current Developments in Employment Law (Santa Fe, NM 2012).

ERISA Attorney Panel, 4<sup>th</sup> Annual Qualified Plan Fiduciary Summit (Kansas City 2012).

“Ethics: Recent Caselaw of Note,” Ethics for Benefit Lawyers, ABA Joint Committee on Employee Benefits, Teleconference (2010).

“The Role of a Plan Committee,” PensionFocus 2012 (Branson, MO 2012).

“Courts in Review: Lessons from Recent Court Cases for Safeguarding Your Plan,” PensionFocus 2012 (Branson, MO 2012).

“Leaves of Absence: Employee Benefits Considerations,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (Chicago 2012).

“The Biggest Employee Benefit Legal Risks to Your Company and How to Protect Against Them,” Association of Corporate Counsel (Lenexa, KS and Omaha 2012).

”Section 409A: What You Need to Know,” Kansas City Metropolitan Bar Association, 25<sup>th</sup> Annual Corporate Counsel Institute (Overland Park, KS 2011).

“409A – Keeping It Simple,” Kansas City Metropolitan Bar Association (Kansas City 2011).

“Section 401(k) and Other Defined Contribution Plan Issues,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (San Francisco 2011).

“Ethical Considerations for Employee Benefits Attorneys,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (San Francisco 2011).

“Fiduciary Best Practices,” SouthWest Benefits Association and the Internal Revenue Service, 21<sup>st</sup> Annual Employee Benefits Conference for Practitioners and Plan Sponsors (Dallas 2010).

“Executive Compensation Litigation,” ABA Joint Committee on Employee Benefits, Annual Advanced Course of Study: Executive Compensation (New York 2010).

“Ethical Considerations for Employee Benefits Attorneys,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (Washington, DC 2010).

“Section 401(k) and Other Defined Contribution Plan Issues, ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare, and Other Compensation Plans (Washington, DC 2010).

“Auditor’s Letters: Special Considerations for Employee Benefits Lawyers,” ALI-ABA, Live Audio Webcast (2010).

“Ethical Considerations for Employee Benefits Attorneys,” ALI-ABA Live Audio Webcast (2010).

“Health Reform Update: What Labor and Employment Lawyers Should Know,” ALI-ABA, Live Audio Webcast (2010) (panel) (update from earlier webcast).

“Health Reform,” ALI-ABA, Current Developments in Employment Law: The Obama Years (Santa Fe, NM 2010).

“Gender Compensation Issues,” ALI-ABA, Current Developments in Employment Law: The Obama Years (Santa Fe, NM 2010).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2010).

“Defined Contribution Practitioner and Plan Sponsor Issues,” Louisville Employee Benefits Council (Louisville, KY 2010).

“Health Reform: What Labor and Employment Lawyers Should Know,” ALI-ABA, Live Audio Webcast (panel) (2010).

“Parties-in-Interest and Prohibited Transactions,” American Institute of Certified Public Accountants (“AICPA”) National Conference on Employee Benefit Plans (panel) (Las Vegas 2010).

“Recent Employee Benefits Litigation,” American Institute of Certified Public Accountants (“AICPA”) National Conference on Employee Benefit Plans (Las Vegas 2010).

“Ethical Issues in Employee Benefits Practice,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit Sharing, Welfare and Other Compensation Plans (San Francisco 2010).

“Defined Contribution Practitioner Issues,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit Sharing, Welfare and Other Compensation Plans (San Francisco 2010).

“Investment Advice,” SouthWest Benefits Association Annual Employee Benefits Conference (panel) (Dallas 2009).

“Tax Gross-Ups: Current Uses and Issues,” American Bar Association Joint Committee on Employee Benefits, National Institute on Compensation for Executives and Directors (New York 2009).

“Recent Pension Plan Litigation,” Actuarial Benefits & Design Company, Annual Client Conference (Richmond, VA 2009).

“Qualified Domestic Relations Orders,” Actuarial Benefits & Design Company, Annual Client Conference (Richmond, VA 2009).

“Ethical Issues in Employee Benefits Practice,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit Sharing, Welfare, and Other Compensation Plans (Washington, D.C. 2009).

“409A – Keeping It Simple,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe 2009).

“Executive Compensation Developments,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe 2009).

“Ethics Issues for Benefits Lawyers: Responding to Audit Letters,” American Bar Association Joint Committee on Employee Benefits, Live Audio Webcast (panel) (2009).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2009).

“Plan Investments: Current Developments,” American Institute of Certified Public Accountants (“AICPA”) National Conference on Employee Benefit Plans (Orlando, FL 2009).

“Ethical Issues in Benefits Practice,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit Sharing, Welfare, and Other Compensation Plans (San Francisco 2009).

“IRC 409A Update,” American Bar Association Section of Labor and Employment Law, Employee Benefits Committee Midwinter Meeting (co-presenter) (2009).

“Executive Compensation and Severance Benefit Disputes,” ALI-ABA, ERISA Benefits Litigation: From *Pilot Life* and *Firestone* to *Glenn* – Where Are We Now?, Live Video Webcast (co-presenter) (2008).

“Health Care Litigation,” ALI-ABA, ERISA Benefits Litigation: From *Pilot Life* and *Firestone* to *Glenn* – Where Are We Now?, Live Video Webcast (co-presenter) (2008).

“Executive Compensation Litigation,” American Bar Association Joint Committee on Employee Benefits, National Institute on Compensation for Executives and Directors (New York 2008).

“Ethical Issues in Benefits Practice,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit Sharing, Welfare, and Other Compensation Plans (Washington, D.C. 2008).

“Nonqualified Deferred Compensation: Drafting for 2009,” American Bar Association Section of Taxation, Fall 2008 Meeting (panel discussion) (San Francisco 2008).

“Executive Compensation and Employee Benefits Update,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe 2008).

“Saying Goodbye: Reductions in Force in Separation Agreements,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (co-presenter) (Santa Fe 2008).

“Ethical Challenges for Employee Benefits Lawyers,” American Bar Association Teleconference and Audio Webcast (panel discussion) (2008).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2008).

“Voluntary Employees’ Beneficiary Associations (‘VEBAs’),” American Bar Association Section of Taxation, May 2008 Meeting (panel discussion) (Washington, D.C. 2008).

“Business Ethics for the Employee Benefits Professional,” Greater Kansas City Employee Benefit Professionals Association (Kansas City 2008).

“403(b) Tax-Sheltered Annuities: Preparing for 2009,” Child Health Corporation of America, Human Resources Forum (Denver 2008).

“Representations, Warranties and Covenants – Protecting Buyers and Sellers,” American Bar Association Joint Committee on Employee Benefits, National Institute on Employee Benefits in Mergers and Acquisitions (New York 2008).

“Ethical Considerations in ERISA Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Scottsdale 2008).

“Executive Compensation and Severance Benefit Disputes,” ALI-ABA, Annual Course of Study: ERISA Litigation (Scottsdale 2008).

“Everyday Ethics: A Practical Guide for Employee Benefits Counsel,” American Bar Association Section of Taxation, Midyear 2008 Meeting (panel discussion) (Lake Las Vegas, Nevada 2008).

“Vendor Contracting – A Primer on the ‘Dos’ and ‘Don’ts’ for Hiring Benefit Plan Service Providers,” American Bar Association Section of Taxation, Fall 2007 Meeting (panel discussion) (Vancouver 2007).

“401(k) Fee Class Actions: What’s a Fiduciary To Do?,” American Bar Association Annual Meeting (San Francisco 2007).

“Executive Compensation and Employee Benefits Update,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe July 2007).

“Saying Goodbye: Reductions in Force and Separation Agreements,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe July 2007).

“Family and Medical Leave Act: The Employee Benefits Implications,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe July 2007).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2007).

“The Final 409A Regulations – Unwrapped,” American Bar Association Section of Taxation, May 2007 Meeting (panel discussion) (Washington, D.C. 2007).

“Representations, Warranties and Covenants Relating to Employee Benefit Plans,” American Bar Association Joint Committee on Employee Benefits, National Institute on Employee Benefits in Mergers and Acquisitions (New York 2007).

“The Latest Twist on 409A,” American Bar Association Section of Taxation, Mid-Year 2007 Meeting (panel discussion) (Hollywood, Florida 2007).

“Pension Protection Act of 2006 Part V: The Government Speaks,” American Bar Association Joint Committee on Employee Benefits Teleconference/Live Audio Webcast (panel discussion) (2006).

“Living with the Remedial Amendment Period,” SouthWest Benefits Association Annual Employee Benefits Conference (Dallas 2006).

“Drafting Plans and Agreements in Light of 409A: Strategies and Tactics,” American Bar Association Joint Committee on Employee Benefits, National Institute on Compensation for Executives and Directors (New York 2006).

“Non-Funding Qualified Plan Changes in the Pension Protection Act of 2006,” American Bar Association Section of Taxation, Fall 2006 Meeting (panel discussion) (Denver 2006).

“FMLA Dos and Don’ts: What Your Benefits Administrator Needs to Know,” Progressive Business Conference Audio Conference (2006).

“Family and Medical Leave Act: The Employee Benefits Implications,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe 2006).

“Class and Collective Actions,” ALI-ABA, Annual Course of Study: Current Developments in Employment Law (Santa Fe 2006).

“Separation from Employment: Severance, Settlement, and Internal Revenue Code Section 409A,” ALI-ABA, Annual Course of Study: Current Developments in Employment Law (Santa Fe 2006).

“Discrimination in the Workplace: Employee Benefits Issues,” ALI-ABA, Annual Advanced Course of Study: Current Developments in Employment Law (Santa Fe 2006).

“401(k) Update: What You Need to Know Now,” Progressive Business Conferences Audio Conference (2006).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2006).

“Legal Update,” Des Moines Chapter of the International Society of Certified Employee Benefit Specialists, Employee Benefits Update – 2006 (Des Moines 2006).

“Ethical Considerations in ERISA Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Boston 2006).

“Executive Compensation Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Boston 2006)

“401(k) and (m) Final Regulations,” IRS 2006 Employee Plans Rulings and Agreements Continuing Professional Education (CPE) (Co-presenter) (Dallas 2006).

“IRS Technical Advice,” IRS 2006 Employee Plans Rulings and Agreements Continuing Professional Education (CPE) (panel discussion) (Dallas 2006).

“Representations, Warranties and Covenants – Protecting Buyers and Sellers,” ABA Joint Committee on Employee Benefits, Annual National Institute on Employee Benefits in Mergers and Acquisitions (New York 2006).

“Order Out of Chaos (Section 409A),” American Bar Association Section of Taxation, Midyear 2006 Meeting (panel discussion) (San Diego 2006).

“Recent Pension Legislative Activity,” American Bar Association Section of Taxation, Midyear 2006 Meeting (panel discussion) (San Diego 2006).

“Health Savings Accounts,” Lorman Education Services, Goodbye Medical Savings Accounts, Hello Health Savings Accounts, Health Reimbursement Accounts and Flexible Spending Accounts (Overland Park, Kansas 2006).

“Health Reimbursement Arrangements,” Lorman Education Services, Goodbye Medical Savings Accounts, Hello Health Savings Accounts, Health Reimbursement Accounts and Flexible Spending Accounts (Overland Park, Kansas 2006).

“Deferred Compensation and Section 409A: Guidelines to Ensure IRS Compliance,” Progressive Business Conferences Audio Conference (2006).

“The New Section 409A Rules for Nonqualified Deferred Compensation,” Human Resource Management Association of Greater Kansas City (Kansas City 2005).

“Nonqualified Deferred Compensation Plans: The New Section 409A Rules,” Kansas Tax Conference (Wichita 2005).

IRS Determination and Examination Agent Training (Nashville 2005).

“Executive Compensation Litigation ,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2005).

“Plan and Corporate Governance: Rethinking the Roles of Officers and Directors,” American Bar Association Joint Committee on Employee Benefits, Teleconference/Live Audio Webcast (2005)

“Representations, Warranties and Covenants Relating to Employee Benefit Plans,” American Bar Association Joint Committee on Employee Benefits, National Institute on Employee Benefits in Mergers and Acquisitions (New York 2005).

“Ethical Considerations in ERISA Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Scottsdale 2005).

“Executive Compensation Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Scottsdale 2005).

“Economic Growth and Tax Relief Reconciliation Act of 2001 (‘EGTRRA’),” IRS Continuing Professional Education (CPE) (Determinations) (Indianapolis 2004).

“Sarbanes-Oxley Act of 2004,” American Bankers Association Retirement Services Conference (Washington, D.C. 2004).

“Legal Update,” Des Moines Chapter of the International Society of Certified Employee Benefit Specialists (Des Moines 2004).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2004).

“Ethical Considerations in ERISA Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Chicago 2004).

“Executive Compensation Litigation,” ALI-ABA, Annual Course of Study: ERISA Litigation (Chicago 2004).

“Representations, Warranties and Covenants Relating to Employee Benefit Plans,” American Bar Association Joint Committee on Employee Benefits, National Institute on Employee Benefits in Mergers and Acquisitions (New York 2004).

“Payment of Expenses from Plan Assets,” American Institute of Certified Public Accountants, National Conference on Employee Benefit Plans (Lake Buena Vista 2004).

“Cash Balance Plans – What’s Next?,” Southwest Benefits Association Annual Employee Benefits Conference (Dallas 2003).

“Learning from the Big Guys: HIPAA Privacy Lessons for Group Health Plans,” American Bar Association Joint Committee on Employee Benefits Teleconference/Live Audio Webcast (2003).

“Employer Stock Litigation: Emerging Fiduciary Theories and Their Implications for Plan Sponsors,” American Bar Association, Joint Fall CLE Meeting (Sections of Taxation and Real Property, Probate and Trust Law) (Chicago 2003).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2003).

“Legal Update 2003,” Des Moines Chapter of the International Society of Certified Employee Benefit Specialists, Spring Symposium (Des Moines 2003).

“Navigating Through the Internal Revenue Code – Spotting the Hazards for Qualified Plan Design and Administration,” American Bar Association National Institute on Employee Benefits in Mergers and Acquisitions (New York 2003).

“Qualified Plans and Corporate Transactions: A Case Study,” American Bar Association National Institute on Employee Benefits in Mergers and Acquisitions (panel discussion) (New York 2003).

“COBRA and HIPAA,” American Institute of Certified Public Accountants, 2003 National Conference on Employee Benefit Plans (San Antonio 2003).

“Plan Expenses – What to Watch Out for About Payments to Providers,” American Institute of Certified Public Accountants, 2003 National Conference on Employee Benefit Plans (San Antonio 2003).

“HIPAA Medical Privacy Rules,” Dallas Chapter of the Worldwide Employee Benefits Network (WEB) (Dallas 2003).

“Restrictive Covenants,” American Bar Association National Institute on Compensation for Executives and Directors (New York 2002).

“Vesting,” IRS Employee Plans Training for Determination Agents (Cincinnati 2002).

“HIPAA Privacy Rules: Some Possible Solutions for Employers,” Kansas Employer Coalition on Health, Inc. (Overland Park, Kansas 2002).

“Planning Opportunities and Obstacles: Compensation and Benefits Issues in Divorce and Separation,” 36th Annual Southern Federal Tax Institute (Atlanta 2001).

“Economic Growth and Tax Relief Reconciliation Act of 2001 (“EGTRRA”),” Kansas City Chapter of the International Society of Certified Employee Benefit Specialists (Kansas City 2001).

“Legal Update,” Des Moines Chapter of the International Society of Certified Employee Benefit Specialists (Des Moines 2001).

“Rollovers” and “Participant Loans from Qualified Retirement Plans,” American Law Institute-American Bar Association (ALI-ABA) Satellite Seminar on The Basics of Distributions from Qualified Plans and IRAs (Broadcast from Washington, D.C. 2001).

“401(k) Plans,” American Bar Association, National Institute on ERISA Basics (Chicago 2001).

“Federal Regulation of Health Benefit Plans,” American Bar Association, National Institute on ERISA Basics (Chicago 2001).

“Executive Compensation Litigation,” ALI-ABA, Annual Advanced Course of Study: Executive Compensation (New York 2001).

“Fiduciary Responsibilities under ERISA,” Southwest Benefits Association, 26th Annual Conference (Galveston, Texas 2001).

“Family Disputes: When Not to Follow a Plan’s Terms!,” Dallas Employee Benefits Counsel Council (Dallas 2001).

“New Practices and Developments in Stock and Other Executive Compensation,” American Bar Association, Section of Taxation Mid-Winter Meeting (panel discussion) (Scottsdale, Arizona 2001)

“Diversified Activities and Employee Benefit Plans,” NRECA Competitive Business Strategies Summit 2000 (Minneapolis and Nashville 2000).



“Legal Update,” Employee Benefits — Update 2000, Des Moines Chapter of the International Society of Certified Employee Benefit Specialists (Des Moines 2000).

“What’s Up for Retirement Plans?,” SouthWest Benefits Association, Eleventh Annual Employee Benefits Conference (Dallas 2000).

“The Hybrid Plans: Age-Weighted, Cash Balance, and Other Cross-Tested Programs,” American Society of Pension Actuaries, 2000 National Conference (Washington, D.C. 2000).

“Cash Balance Plans --The Basics: The Brouhaha Over Cash Balance Plans – Real vs. Perceived Issues,” American Bar Association Annual Meeting, Joint Committee on Employee Benefits Program (panel discussion) (New York 2000).

“Family Disputes: When Not to Follow a Plan’s Terms!,” American Bar Association Annual Meeting, Section of Real Property Probate and Trust Law (New York 2000).

“Executive Compensation and Severance Pay Litigation,” American Bar Association National Institute on Compensation for Executives and Directors (New York 2000).

“Current Developments in Retirement Plans,” MOKAN Midwest Trust & Financial Services Conference (Kansas City 2000).

“Shrinking the Workforce: Window Programs, Severance Plans, and the Section 510 Implications of Outsourcing,” American Bar Association National Institute on Employee Benefits in Merger and Acquisitions (New York 2000).

“Cash Balance Plans,” IRS EP/EO Council Meeting (Dallas 1999).

“Criminal Law and Employee Benefit Plans: Should You Be Worried?,” SouthWest Benefits Association, Tenth Annual Employee Benefits Conference (Dallas 1999).

“Peace of Mind for ERISA Plan Sponsors: The Impossible Dream?,” JCEB Presidential Showcase, American Bar Association Annual Meeting (panel discussion) (Atlanta 1999).

“401(k) Safe Harbor Issues,” American Bar Association Annual Meeting, Tax Section’s Employee Benefits Committee (panel discussion) (Atlanta 1999).

“Post-Closing ‘Clean Up’ Following Mergers and Acquisitions,” American Bar Association Annual Meeting, Tax Section’s Employee Benefits Committee (panel discussion) (Atlanta 1999).

“Executive Compensation and Severance Pay Litigation,” American Bar Association Annual Meeting, Tax Section’s Employee Benefits Committee (Atlanta 1999).

“The Hybrid Plans: Age-Weighted, Cash Balance, and Other Cross-Tested Programs,” American Institute of Certified Public Accountants, 1999 National Conference on Employee Benefit Plans (Phoenix 1999).

“Section 401(k) — Technical,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (New York 1999).

“Shrinking the Work Force: Window Programs, Severance Plans, and the Section 510 Implications of Outsourcing,” American Bar Association, National Institute on Employee Benefits in Mergers and Acquisitions (New York 1999).

“Employee Benefits in Mergers and Acquisitions,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare and Other Compensation Plans (San Francisco 1999).

“Employee Stock Ownership Plans,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare and Other Compensation Plans (San Francisco 1999).

“Criminal Law and Employee Benefit Plans: Is There Cause for Worry?,” 1999 National CLE Conference, Law Education Institute, Inc. and BNA Books (Vail, Colorado 1999).

“What’s New in Retirement Plans - Changes in Laws and Regulations,” Southwest Benefits Association, Ninth Annual Employee Benefits Conference (Fort Worth, Texas 1998).

“Employee Stock Ownership Plans,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare and Other Compensation Plans (Washington, D.C. 1998).

“Employee Benefits In Mergers and Acquisitions,” ALI-ABA, Annual Advanced Course of Study: Pension, Profit-Sharing, Welfare and Other Compensation Plans (Washington, D.C. 1998).

“VEBAs (Advanced),” American Institute of Certified Public Accountants, 1998 National Conference on Employee Benefit Plans (Miami Beach 1998).

“Minimum Standards for Qualified Plans,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (Chicago 1998).

“401(k) and ESOP Overview,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (Chicago 1998).

“Section 401(k) — Technical,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (Chicago 1998).

“ERISA Section 404(c),” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (Chicago 1998).

“Shrinking the Workforce — Window and Severance Programs,” American Bar Association, 12th Annual National Institute on Employee Benefits in Mergers and Acquisitions (New York 1998).

“Reasonable Compensation,” American Bar Association Section of Business Law, Spring 1998 Meeting (St. Louis 1998).

“Nonqualified Deferred Compensation Plans,” University of Missouri - Kansas City School of Law CLE, Tax Planning with Life Insurance (Kansas City 1998).

“Educational Incentives and Qualified Plan Rules,” ALI-ABA, Taxpayer Relief Act of 1997: Planning After the Act (Washington, D.C. and San Francisco 1997).

“Current 401(k) Plan Issues,” Southwest Benefits Association, 8th Annual Employee Benefits Conference for Practitioners and Plan Sponsors (panel discussion) (Dallas 1997).

“‘Reasonable Compensation’ — What Does it Mean Today?,” American Bar Association, National Institute on Compensation for Executives and Directors (New York 1997).

“New Maternity and Mental Health Rules,” International Society of Certified Employee Benefit Specialists, Des Moines Chapter (Des Moines, Iowa 1997).

“VEBAs,” American Institute of Certified Public Accountants, 1997 National Conference on Employee Benefit Plans (San Francisco 1997).

“Shrinking the Workforce - Window and Severance Programs,” American Bar Association, National Institute on Employee Benefits in Mergers and Acquisitions (New York 1997).

“Minimum Standards for Qualified Plans,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (San Francisco 1997).

“401(k) Salary Reduction Plans,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (San Francisco 1997).

“ERISA Section 404(c): Limits on Fiduciary Responsibility,” American Bar Association, National Institute on ERISA Basics: A Primer on ERISA Issues (San Francisco 1997).

“Employee Stock Ownership Plans,” American Bar Association, National Institute on ERISA Basics: A Primer in ERISA Issues (San Francisco 1997).

“APRSC, VCR, and CAP,” American Bar Association, Teleconference on The New IRS Compliance Initiatives: Operating Your Retirement Plans up to IRS Standards, with No Fees or Penalties for Violations (Broadcast 1997).

“Split-dollar Life Insurance: Is it Still Viable?,” 1997 National CLE Conference, Law Education Institute, Inc. and The Bureau of National Affairs, Inc. (Vail, Colorado 1997).

“Multiple ‘Hats’ in the Benefits Area: Cautionary Notes for Plan Sponsors, Fiduciaries and Their Attorneys,” American Bar Association Joint Committee on Employee Benefits Program, American Bar Association Annual Meeting (panel discussion) (Orlando 1996).

“Retirement Income Plans: Minimum Standards,” American Bar Association Satellite Seminar on ERISA Basics: A Two Part Primer on ERISA Issues (with Anne E. Moran) (Broadcast from Washington, D.C., 1996).

“Choosing the Right Plan” and “Fiduciary Responsibility: Plan Investments,” Actuarial Benefits and Design Company, Sixth Annual Administration Workshop (Richmond, Virginia 1996).

“State Taxation of Retirement Income,” American Bar Association Annual Meeting, Tax Section’s Employee Benefits Committee (panel discussion) (Orlando 1996)

“Simplified Employee Pensions: Too Simple to be True?,” American Institute of Certified Public Accountants, 1996 National Conference on Employee Benefit Plans (Baltimore 1996).

“Minimum Standards for Qualified Plans,” American Bar Association National Institute on ERISA Basics: A Primer on ERISA Issues (with Joyce A. Mader) (Los Angeles 1996).

“Employee Stock Ownership Plans,” American Bar Association National Institute on ERISA Basics: A Primer on ERISA Issues (Los Angeles 1996).

“401(k) Salary Reduction Plans and 404(c) Limits on Fiduciary Responsibility,” American Bar Association National Institute on ERISA Basics: A Primer on ERISA Issues (Los Angeles 1996).

“Window Programs — Through the Looking Glass,” American Bar Association National Institute on Employee Benefits in Mergers and Acquisitions (New York 1996).

“Anatomy of ERISA Retiree Health Care Litigation,” American Bar Association, Tort and Insurance Practice Section, CLE Midyear Meeting (with Raymond C. Fay) (Boca Raton, Florida 1996).

“The Hybrid Plans: Age-Weighted, Cash Balance, and Target Benefit Programs,” 1996 Winter CLE Conference, Law Education Institute, Inc. and The Bureau of National Affairs, Inc. (Vail, Colorado 1996).

“ESOPs as a Corporate Succession Tool,” Missouri Association of Tax Practitioners, Annual Tax Conference (1995).

“Mergers and Acquisitions: Selected Employee Benefit Concerns,” The Cambridge Institute, Mergers and Acquisitions of Private Companies (1995).

“Pension Plans: Avoiding Fiduciary Liability and Other Calamities,” Actuarial Benefits & Design Company, Fifth Annual Client Administration Workshop (Richmond, Virginia 1995)

“Maximizing the Tax Advantages of Health Care Plans,” Missouri Association of Tax Practitioners, Annual Tax Conference (1994).

“Reporting and Disclosure,” American Bar Association Satellite Seminar on ERISA Basics: A Primer On ERISA Issues (Broadcast from Washington, D.C., 1994).

“Current Qualified Joint and Survivor Annuity, Distribution, And Qualified Domestic Relations Order Issues,” American Bar Association Annual Meeting, Tax Section’s Employee Benefits Committee (panel discussion) (New Orleans 1994).

“401(k) Salary Reduction Plans and 404(c) Limits on Fiduciary Responsibility,” American Bar Association National Institute on ERISA Basics: A Primer on ERISA Issues (New York 1994).

“Reporting and Disclosure,” American Bar Association National Institute on ERISA Basics: A Primer On ERISA Issues (New York 1994).

“Window Programs - Through the Looking Glass,” American Bar Association National Institute on Employee Benefits in Corporate Transactions (New York 1994).

“Nonqualified Pension Plans,” National Council of Farmer Cooperatives, Annual Meeting (Washington, D.C. 1994).

“Retirement Plans for Small Businesses: IRAs/SEPs v. 401(k) Plans,” Missouri Association of Tax Practitioners, Annual Tax Conference (1993).

“Retirement Income Plan Minimum Standards,” American Bar Association National Institute on ERISA Basics: A Primer On ERISA Issues (Chicago 1993).

“ESOPs as Corporate Planning Tools,” American Bar Association National Institute on ERISA Basics: A Primer On ERISA Issues (Chicago 1993).

“Pension Plans: New Direct Rollover and Withholding Rules,” Missouri Association of Tax Practitioners, Kansas City Chapter (1993).

“Cafeteria Plans,” Missouri Association of Tax Practitioners, Annual Tax Conference (1992).

“Legislative Developments,” American Bar Association Annual Meeting (San Francisco 1992).

“Coping With Your Employees’ Personal Life: Divorce And Bankruptcy,” The St. Louis Employee Benefits Institute (St. Louis 1992).

“ESOPs,” American Bar Association National Institute on ERISA Issues (San Francisco 1992).

“Reporting and Disclosure,” American Bar Association National Institute on ERISA Basics: A Primer On ERISA Issues (San Francisco 1992).

“Fiduciary Responsibilities Under ERISA,” Client Advisory Council, Boatmen’s Trust Company (1990).

“Section 401(k) Plans: Regulatory Update,” Boatmen’s Trust Company 401(k) Seminar (1990).

“Benefit Plans Under Section 89 of the Internal Revenue Code: What Employers Must Do Now,” Personnel Law Update, Council on Education in Management (1989).

“Employee Benefits Law - The Fundamentals,” Missouri Bar Continuing Legal Education Program (1989).

“How Section 89 Will Affect Highly Compensated Employees,” International Association For Financial Planning, Inc., The Greater Kansas City Chapter (1988).

“Employee Benefits and Health Cost Containment,” Heartland Labor and Employment Law Institute (1988).

“Association Employee Relations,” American Society of Association Executives, Midwest Regional Conference (1988).

“Employee Benefits Law,” Kansas City Legal Secretaries Association (1988).

“ERISA and COBRA,” Personnel Law Update, Council on Education in Management (1988).

“COBRA and Selected Issues Under the Tax Reform Act of 1986,” Missouri Hospital Association, 65th Annual Convention (1987).

“Untangling COBRA,” Personnel Law Update, Council on Education in Management (1987).

“Attorneys’ Code of Professional Responsibility,” Kansas City Legal Secretaries Association (1985).